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Public Relations Clinic: Memorandum: To: Members of the Oregon Society of Certified Public Accountants

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SUBJECT: PUBLIC RELATIONS CLINIC

MEMORANDUM

TO: Members of the Oregon Society
of Certified Public Accountants

FROM: Clinic Analysts, Discussion Leader
and Institute Staff



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE

NEW YORK 16, N.Y.

July 1962

This report is intended to help Oregon CPAs plan public relations programs for their firms and professional societies. It is based on two surveys conducted in Oregon in connection with the Institute's Public Relations Clinic in Portland on June 1st.

Survey #1: How the Business Community Views CPAs

The last week of May, the Institute's public relations director interviewed 11 businessmen, 5 bankers and 2 lawyers in Portland and Salem. Businessmen interviewed were the presidents or chief financial officials of relatively small companies engaged mostly in manufacturing and wholesale (all but two grossed less than \$10 million and five grossed less than \$4 million).

To encourage candor in the interviews, the interviewer told respondents they would not be named, and he asked them not to name particular CPAs or firms with which they had dealings. The interviews were arranged by the Chamber of Commerce rather than by the CPAs themselves. Yet some bias is reflected in this small sample, and the reader should keep this in mind as he evaluates the findings.

In the first place, the Chamber of Commerce naturally selected leading business and professional men, who might be expected to retain the more vigorous and progressive CPAs. Secondly, respondents knew they were talking to a representative of the national professional society of CPAs, and therefore may have naturally expressed appreciative views. These biases probably make the attitudes found toward CPAs look better than they really are.

The following outstanding findings are presented without claim of scientific accuracy, but for what they are -- the conclusions of the Clinic Analysts and the interrogator after a brief but intensive survey of what users of accounting services in Portland and Salem think of CPAs.

In general, the Oregon CPAs will be glad to know that they are more highly regarded than are their professional brothers in other areas where we have conducted Clinics. This is not surprising, since we find them doing more for their clients in Oregon than elsewhere, and their methods of communication with clients are more advanced and skillful. In Oregon, clients assign a relatively high value to the services of CPAs as they contribute to the profitability of their business. There is some indication that CPAs' fees are more adequate than in other states. As in other areas, the Oregon CPA is the Number One outside advisor to small business.

These findings can be cause for some discrete rejoicing in Oregon. But the real value of a survey of this kind is in identifying problems, and the following ones were discovered:

1. Although bankers attach great importance to audits, many businessmen do not see much connection between a CPA's services and their ability to get credit.
2. The client thinks his CPA's greatest value lies in increasing the acceptability of his tax returns. Only secondarily does he appreciate the CPA's contribution to the profitability of his business.
3. Few businessmen think their CPA is helping them with budgeting or budgetary controls, often called the basis of management services, and bankers seldom recommend CPAs to prepare budgets.
4. Bankers attach very little significance to a CPA's membership in his professional society.
5. The CPAs seem to have less good communications in Oregon than elsewhere with users of accounting services other than clients and bankers.
6. While the CPAs' involvement in the life of their community is greater than in some areas, they are generally considered passive.

Survey #2: Public Relations Practices of CPAs

A second survey -- of the public relations practices and procedures of Oregon CPAs -- was conducted at the Clinic. It showed a striking relationship between what CPAs do and the attitudes described above.

Forty-six sole practitioners and firm offices participated by evaluating their own performances on a questionnaire. The results are tabulated on a copy of the questionnaire attached to this report. They are presented alongside total scores from clinics conducted in 13 other states in the past year.

You thus have the opportunity to compare your own practice against two samples: one from Oregon, the other representative to some extent of progressive CPAs around the country.* You will realize, of course, that both samples are biased in favor of CPAs interested enough to attend Clinics and complete questionnaires.

ANALYSIS

What people generally think of CPAs is determined largely by what their clients think of them. Since most of the public has little personal contact with CPAs, the profession's reputation is built by the experience which the business world has with them. Clients are more impressed by what CPAs do for them than by broad claims made by CPAs or by their professional societies. Therefore, both staff interviews for the Clinic and the participants' self-evaluation questionnaire concentrated heavily on the services clients receive from their CPA.

1. High Regard for CPAs The conclusion that CPAs in Oregon have a better image than we have found in other localities is a subjective one. Since our investigations were not designed scientifically to yield sound statistical comparisons, this judgment is based on impressions gathered from a year of Clinic experience. We believe it is justified by the generally high value which clients interviewed in Oregon place on their CPA's services, as discussed elsewhere in this report, and by their estimate of his personal qualities. As to the latter, when 18 clients, bankers and lawyers were asked to compare his intelligence with that of other professional men, 12 rated it "high". Only one called it "average", and none placed it below average. When asked about his success in getting what he wants out of life, 14 of the 18 scored him either "high" or "above average". He was similarly rated by 15 for his energy and vitality, and by 16 for his planning and purposefulness.

A glance at the Questionnaire results attached sheds interesting light on this favorable image. The ratio of "Yes" to "No" in answering questions about how well CPAs think their clients understand them (Series I-A-Diagnosis) is higher for more questions for the Oregonians than for others. More significantly, Oregon CPAs seem to be doing a better job of communicating with clients (Series I-B). The comparative ratios are particularly favorable for the following questions:

* Clinics have also been held in: Louisiana, Alabama, Arkansas, Kentucky, Ohio, Massachusetts, New York (Albany), Wisconsin, Connecticut, Texas, Hawaii, Utah and Central States Accounting Conference in Omaha.

4. "Do you encourage invitations for you to participate in meetings with clients at which basic policies are decided?"

	Yes	No
Oregonians	<u>36</u>	<u>5</u>
Others	203	111

7. "Do you provide clients with information about important changes in tax laws. . . that may affect their particular business?"

	Yes	No
Oregonians	<u>36</u>	<u>7</u>
Others	201	110

2. Range of Services Received Of even greater importance to the favorable image of Oregon CPAs are the tangible services which clients realize they are receiving. Thus 10 of the 11 businessmen interviewed were getting audits -- unqualified opinion audits in the case of four. Nine of the 11 clients had systems installed by their CPA, and 8 of them had received cost analysis or advice on cost controls, advice on mergers or acquisitions and on office management procedures. This is a better picture than we have encountered in other states.

On the other hand, only 4 of the 11 were receiving help in budgeting or budgetary controls, often regarded as the key to a more fruitful relationship with clients in the management services area. [Note that only 5 out of 42 firms answered at the Clinic that they think their clients have a clear idea what management services they are prepared to render (I-A-7) 7]. One banker told the interviewer that CPAs were not doing much budgeting to his knowledge.

One analyst observes that "all the evidence so far indicates that 'budgets' are still construed by the businessman in the rigid, narrow, cash-basis sense of keeping the purse strings tight so cash will not get away. A seminar on modern budgetary practices might be very fruitful, with emphasis on targets of achievement, thoroughgoing fact-dredging to ascertain exactly what each unit's and each person's role and responsibility are in producing the final product, and on alternative goals or courses of action that may be flexibly applied in stretching to reach goals mapped out."

He makes a further proposal, noting that cost accounting (a well accepted CPA service) "lies at the very core of budgeting" and that CPAs couple together budgeting and cost accounting in discussions with clients and with each other.

It is possible that much of the CPA's management advice is given so informally that it is not recognized, and even though acted upon, credit due the CPA is lost for lack of record. If so, adequate compensation may not be forthcoming. Improvements in presentation, with greater attention to form and appearance of written reports, charts, tables and other devices of communication might correct this deficiency, if it exists.

It is noteworthy that 37 of the 46 firms at the Clinic generally review reports in person with clients, where warranted (I-B-3). This would be a good opportunity for making clear the availability of management services, and their usefulness in specific situations. Where there is this opportunity for constructive talk, and the effect desired doesn't come about, it may be worthwhile to list, or list again, the objectives of the firm, or what in an ideal sense its image in the business community should be. Part of this desirable image might well be: We offer a wide range of services. Both partners and staff should have on the tips of their tongues just what these are, and be alert to opportunities for explaining them. Firms in Oregon apparently do not have public relations programs (VI-A). However, a problem like this one suggests that an organized program would help some and perhaps all firms.

Some firms might find useful the pattern letter for describing management services that is included in Visual Aids -- Pattern Letters -- Etc., which was distributed at the Clinic. (Copies available on request) A similar letter, describing the services of a particular CPA firm, might be effective if it appears that there is general and widespread ignorance about what a firm is capable of.

3. How Clients Value Services The 11 business respondents were asked to assign a value ("essential", "important", "not very important" and "unimportant") to six aspects of their CPA's services. Responses were weighted, and services ranked as follows, in declining order of value:

1. Value of service in increasing acceptability of tax returns to federal, state and local authorities
2. Value of advice or special advisory services to management
3. Value of service in terms of tax savings
4. Value of service in terms of profits
5. Value of service in terms of increased efficiency
6. Value of service as help in getting credit

This order of importance suggests a number of public relations problems. One is the strong possibility that taxing authorities may be attaching more credibility to tax returns prepared by CPAs than may be justified by the work he has done. Here again, the unanimous view of 40 firms at the Clinic -- that clients recognize the value to them of their CPAs' reputations with tax authorities (I-A-6) -- is borne out by the clients' own evaluation of services.

Another problem is suggested by the relatively low value attached to services in terms of profits. Nothing is more vital to most businessmen than the profitability of their enterprise,

and the CPA would do well to show his client how his services contribute, directly or indirectly, to increased profits. One analyst suggests that practitioners "segregate the suggestions arising from their audit into several groups of which one would be those having a direct bearing on profit, and label the group accordingly."

A third problem is the inability of most respondents to recognize the value of the CPA's service as a help in getting credit, remembering that all but one of the clients were receiving an audit. (This value was considered "unimportant" by 4, and "not very important" by 2 of 11 respondents.) This finding is surprising in view of the fact that 4 of the 5 bankers interviewed rated as "important" the CPA's opinion to their bank's lending activities. The fifth called it "essential". Also, of the 15 kinds of CPA services which the five bankers have recommended to customers, the audit is the one most recommended and the only one recommended by all five. It is also surprising to note that 38 of the 43 firms answering Question I-A-5 at the Clinic thought their clients do recognize the value of their CPA's reputation in connection with financial statements leading to a line of credit.

One can only speculate on why businessmen apparently fail to see the connection between audits and credit. It would be understandable if the businessmen interviewed were reluctant to admit that their credit standing needed outside support. It would also be natural in many cases for bankers not to stress to prospective borrowers the need for an objective appraisal of their affairs. If, however, businessmen really do fail to see the value of an audit to credit, both CPAs and bankers should be concerned to correct the situation. Businessmen might see the connection, which clearly exists in the bankers' minds, if they knew bankers and CPAs were in frequent personal contact.

The eleven clients were asked to select one of five possible descriptions of their CPA's fees: "exorbitant", "too high", "high but fair", "reasonable" and "low". None chose the two extremes, and only two called them "too high". Most respondents - 6 - selected "high but fair", and 3 said "reasonable". This response is in contrast to most other localities, where the usual opinion that fees are "reasonable" permits the inference that they are in fact too low. One Portland lawyer volunteered the view that local CPAs' fees are too low, adding that "small firms are being taken advantage of."

4. Likes and Dislikes Each businessman and banker was invited to answer subjectively the questions "What do you like most about your CPA?" and "What do you dislike most about him?" Some demurred, particularly on their dislikes, and were not pressed. Their verbatim answers follow:

Businessmen

Likes

"He's proficient in handling people - not a theoretician."

"I get a sympathetic hearing and an answer I can understand."

"I like the man. He is cooperative and open-minded, yet he will argue hard for his point of view. He's a vital person."

"His integrity is complete and utter. It goes beyond professional matters to his basic character."

"I like his good moral character. He has a fine family and is a good father."

"---his efficiency in handling our problems. He's available."

"---his professional concern for my affairs. He anticipates problems in my business."

"He takes a broad view of the company's welfare. He's not just focused on our bookkeeping and accounting problems."

Dislikes

"The Portland CPAs are extremely good people, but they don't know what it's like to be in business - not practical enough."

"His office has grown so big that he no longer takes the initiative on our problems. He just responds to our calls."

"He has difficulty handling people."

"---inability to be affirmative, concise and convincing. He has trouble taking a stand and backing it up from research."

"The firm has trouble keeping good staff."

"---lack of leadership in the newer developments in the accounting profession - profit analysis, advanced systems; I want more budgeting and cost work."

Bankers

Likes

"They (CPAs) are cooperative. They take time to respond thoughtfully. I like our joint meetings -- the Robert Morris events."

"---his personality, his sociability: he talks our language."

"We have mutual problems and mutual customers. In the last 6 or 7 years, they have begun to move (progress) fast."

"They're a necessary evil in our banking and personal lives today."

Dislikes

"I don't see them often enough."

"They don't keep in touch with the banker."

"They get too close to management - especially the smaller firms. It makes us doubt their independence."

"West of Chicago there are too many qualified audits and disclaimers (in relation to unqualified audits)."

It is interesting to note in the above responses the strong thread running through them of reaction to very personal qualities and attitudes of mind. It is also noteworthy that many reactions are rooted in matters of communication, susceptible of public relations treatment.

5. Community Involvement CPAs in Oregon are doing about an average job of participating in the life of their communities, if answers to Section V of the Questionnaire could be considered representative. (They may be as representative of Oregon as those of CPAs who attended Clinics elsewhere are of their states.)

A more reliable gauge may be the views of their fellow citizens. All 19 respondents were asked to choose, if they felt able to do so, either "leader", "participant" or "non-participant" to describe the CPA in community affairs. Most (10) chose "participant", suggesting a passive role. Only 3 considered them non-participants. Of the 10 businessmen able to answer, more (4) chose "leader" to describe them than the other two possibilities (3 each).

In only one respect do CPAs seem to fall far short. When inquiring into kinds of community involvement, the interviewer found only two respondents who could recall a CPA's ever being active in politics. In assessing themselves (V-E) the Oregonians also fell behind other CPAs.

Since CPAs are not accustomed to thinking of themselves in active political life, this finding may cause less concern than we think it deserves. The qualities found generally in CPAs are the very ones required of political leaders at all levels, and the public issues of today increasingly call for the technical background and habits of mind of the CPA. Yet, while nearly 300 lawyers hold seats in Congress this year, only one accountant is to be found there.

CONCLUSION

The above observations attempt to relate the attitudes toward CPAs with CPAs' public relations practices. They are merely suggestive of the kinds of interpretations which may or may not be useful in public relations planning for your firm. The Questionnaire opens the way for almost endless comment. The important thing is for you to use it for particular advantage of your firm.

We are assuming -- realistically, we believe -- that every CPA must undertake his own do-it-yourself public relations program, generally without direct assistance from a public relations man.

In sum, your procedure should be: (1) define the objectives of your firm and therefore what you want clients and others to think of you; (2) diagnose what your problems are (this may be done by noting the "noes" you have recorded under "Diagnosis" in your copy of Your Public Relations -- Questionnaire for CPAs); (3) improve your communications, oral and written, to reach the objectives you have defined and to solve the problems you have diagnosed.

We strongly recommend that attention to public relations be continuous. As a suggestion, every few years other surveys might well be undertaken to find out whether CPA firms are improving their public relations procedures, and whether the business community's recognition of the value of the CPA's services has been deepened. Then, with benchmarks as a guide, you could make appropriate plans for your own firm's program and the programs for your Chapter and for the Oregon Society of CPAs.

We cannot close this report without thanking you for arranging a session of the Clinic with the Oregon Society of CPAs.

Sincerely yours,

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YOUR PUBLIC RELATIONS

A QUESTIONNAIRE for CPAs

This *Questionnaire* covers public relations problems and procedures that are important to all CPA firms. It was prepared by the CPAs who conduct the Institute's Public Relations Clinics, in collaboration with the Institute's public relations staff.

The purpose of the *Questionnaire* is to invite and suggest self-analysis, self-criticism, and creative ideas. Few of the questions can be answered with a simple "yes" or "no"; but probably most questions can be answered "In general, YES" or "In general, NO", indicating the usual practice in your office. You should answer in Columns 3 or 4 only if you cannot give a proper and significant answer in Columns 1 or 2.

You should answer not for yourself alone, but for what you believe is the usual state of affairs or procedures in your office. If you work in a firm with more than one office, you should answer only for the office in which you work. Answer simply by putting X's in the appropriate columns.

Most of the questions are about relations with clients, bankers, and lawyers because these are the most important "publics" for CPAs.

* * * * *

Notes on Use of Questionnaire at Oregon Clinic

1. The first figure in each column represents the response at the Oregon Clinic. The second figure represents total responses from the Clinics held during the year in 13 other localities: Louisiana, Alabama, Arkansas, Kentucky, Ohio, Massachusetts, New York (Albany), Wisconsin, Connecticut, Texas, Hawaii, Utah, Central States Accounting Conference in Omaha.
2. Although 46 CPA offices and sole practitioners completed Questionnaires in Oregon, scores usually total about 44 because some firms did not answer all questions.
3. Totals for the 13 Clinics held in other states are larger for some questions than for others. This is because some questions were not asked at the earlier Clinics but were added when experience showed them to be desirable. Clinics in Wisconsin, Connecticut, Texas, Utah, Hawaii and at the Central States Conference used the same questionnaire as in Oregon, reproduced on the following pages.

I. CLIENT RELATIONS

A. DIAGNOSIS (What is your image among clients?)

	1 In general		3 A significant question for your office?	
	YES	NO	YES	NO
1. Do you believe your clients have a general idea of the requirements for certification?	31-234	13-92	0-1	2 3
2. Do you believe your clients know about the responsibilities imposed on and assumed by you under the rules of your profession?	26-167	16-147	1-6	1-0
3. Do you believe your clients understand why auditing procedures are often time-consuming?	22-171	19-132	1-4	2-5
4. Do you believe your clients understand that maintaining proper auditing standards requires competent staff which is correspondingly well compensated?	26-201	14-105	2-7	3-4
5. Do you believe your clients show reasonable recognition of the value to them of your firm's reputation in connection with financial statements leading to a line of credit?	38-269	3-44	1-5	1-1
6. Do you believe your clients show reasonable recognition of the value to them of your firm's reputation and standing with the federal, state and local taxing authorities?	40-302	0-14	0-3	0
7. Do you believe your clients have a clear idea what management services your firm is prepared to render?	5-17	35-152	2-9	0-2
8. Do you believe your clients appreciate the value of your services in terms of profits — tax and other savings or increased efficiency?	31-214	12-94	1-9	0-1
9. Do you believe your clients understand that overhead is incurred in all of your engagements, and unusual costs in some?	25-191	17-161	1-8	0-1
10. Do you maintain adequate staff so that there is no undue delay in rendering prompt and timely service?	31-179	9-124	2-9	2-5

	1	2	3	4
	In general		A significant question for your office?	
	YES	NO	YES	NO
11. Do you believe your clients know that substantial time on their problems is spent away from their premises by your staff and principals?	31-199	10-108	3-7	1-4
12. Do principals of clients frequently solicit your advice?	41-302	1-13	0-4	1-1
B. COMMUNICATION (Improving your image among clients.)				
1. Do you confirm your agreement with new clients in writing, setting forth the scope and terms of your engagement, so that there can be no misunderstanding?	6-36	33-134	2-7	3-9
2. Do you confirm in writing to old clients, setting forth the revision of an engagement as to scope and/or terms, so that there can be no misunderstanding?	2-37	39-268	0-7	3-7
3. Do you in person review reports with clients where warranted?	37-267	5-46	3-5	1-0
4. Do you encourage invitations for you to participate in meetings with clients at which basic policies are decided?	36-203	5-111	3-3	0
5. Where feasible, do you point out to clients the advantages of having reports commenting on items of interest not generally part of conventional financial statements?	24-225	12-77	6-10	2-2
6. Where useful, do you write letters to clients, setting forth the kind of recommendations that are usually not made part of your regular audit report?	28-212	13-82	1-8	2-4
7. Do you provide clients with information about important changes in tax laws, rulings and regulations that may affect their particular businesses?	36-201	7-110	1-6	0-1
8. Do you on appropriate occasions provide clients with significant information culled from publications on non-tax matters?	21-89	20-209	3-5	0-5

	1	2	3	4
	In general		A significant question for your office?	
	YES	NO	YES	NO
9. Do you encourage clients through their own personnel to provide daily financial data that helps management to function more efficiently—such as summaries of cash, accounts receivable, accounts payable, etc.?	28-110	9-39	3-7	1-1
10. When you rotate staff, do you explain to the client the advantages to him?	12-52	20-67	2-9	9-23
11. Do you itemize services rendered on your bills?	29-111	10-40	2-7	2-0
12. Do you answer mail and telephone calls promptly?	42-151	1-5	0-4	0
13. Do you frequently go beyond the call of duty in communicating to clients, possibly extraneous to accounting and auditing work?	29-223	10-85	4-7	1-1

II. RELATIONS WITH CREDIT GRANTORS

A. DIAGNOSIS (What is your image among credit grantors?)

1. Do you find that bankers recommend your firm for auditing services?	19-93	21-49	2-9	2-5
2. Do you find that bankers recommend your firm for tax and management services as well as auditing?	17-78	24-62	0-10	2-5
3. Do you believe your clients' bankers clearly understand what is meant by an unqualified and qualified opinion, and by a disclaimer, and what your responsibilities are in connection with each?	28-56	14-88	1-8	1-2

B. COMMUNICATION (Improving your image among credit grantors.)

1. When a client seeks a new line of credit at a bank that is unfamiliar with your firm, do you call on the bank—obviously, only with the client's permission?	13-95	21-187	4-5	5-16
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	1	2	3	4
	In general		A significant question for your office?	
	YES	NO	YES	NO
2. Do you suggest to clients that they encourage banks to call you if they have questions about reports?	36-120	6-27	0-4	2-2
3. Do you encourage credit grantors to call you for general information not specifically related to a client?	19-74	22-63	2-9	1-5
4. Do you take an active part in informing bankers and other credit grantors regarding the standards of the accounting profession, either by giving information directly to those you know, or by participation in joint meetings with their groups?	25-60	14-71	4-9	1-5

III. RELATIONS WITH LAWYERS

A. DIAGNOSIS (What is your image among lawyers?)

1. Do lawyers recognize your competence in the accounting aspects of tax and other financial matters?	42-145	1-7	1-2	0
2. Do lawyers show proper understanding of the nature and significance of the CPA's opinion where this has importance in the affairs of your mutual clients?	32-99	8-45	2-4	1-4
3. Do lawyers realize that you alert clients of the need to contact them when legal questions arise?	36-133	5-14	2-4	0

B. COMMUNICATIONS (Improving your image among lawyers.)

1. Do you regularly send lawyers copies of communications to your mutual clients where this is appropriate?	23-85	19-58	0-6	2-1
2. Do you regularly arrange meetings with lawyers for discussion of quasi-legal and quasi-accounting matters affecting your mutual clients?	29-101	14-42	0-5	1-1

IV. OTHER RELATIONSHIPS

(A very quick review!)

Do you have good two-way communications with the following:

	1 In general		3 A significant question for your office?	
	YES	NO	YES	NO
A. Security underwriters and analysts?	16-46	25-77	0-7	2-20
B. Insurance men?	28-117	13-30	2-3	0
C. Pension plan and other consultants?	14-75	27-61	2-5	0-8
D. Bank trust officers?	22-99	20-45	2-6	0-4
E. Government agencies?	27-108	13-30	3-5	1-4
F. Legislators?	7-35	36-99	0-6	0-12
G. Judges?	4-28	37-104	1-4	1-13
H. Business machine and systems organizations?	33-127	7-24	3-3	1-1
I. High Schools and universities?	17-66	23-75	3-5	0-6
J. Employment agencies?	26-74	15-62	0-5	2-8

V. RELATIONS WITH THE ENTIRE COMMUNITY

Do you devote time and interest to the following kinds of activities?

A. Civic?	34-116	7-32	2-3	0-1
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	1	2	3	4
	In general		A significant question for your office?	
	YES	NO	YES	NO
B. Charitable?	31-119	12-28	0-2	0-1
C. Cultural?	19-57	22-88	2-3	0-2
D. Social?	33-113	10-34	0-3	0
E. Political?	10-43	33-104	0-3	0
F. Educational?	26-91	14-56	3-3	0

VI. ADMINISTRATION OF PUBLIC RELATIONS PROCEDURES

A. Do you set forth in writing a considered public relations program, relating the nature and distribution of your communications to your growth-objectives?	0-18	40-282	0-1	3-8
B. Do you inform staff, through a staff manual or other written document, of responsibilities in the area of public relations?	6-28	32-104	1-5	4-10
C. Are your lists of clients and others to whom you should communicate effectively used?	11-45	29-92	3-7	1-3
D. Is the administration of your practice so organized that your public relations program is systematically carried out?	3-17	39-117	1-5	2-7